CLAIMS

 A composition for forming porous film, the composition comprising siloxane polymer and one or more quaternary ammonium salts represented by following formula
or (2):

$$[(R^1)_4N]^+[R^2X]^-$$
 (1)

$$H_k[(R^1)_4N]_m^+ Y^{n-}$$
 (2)

wherein R<sup>1</sup> independently represents a straight chain or branched alkyl or aryl group having 1 to 10 carbons which may have a substituent and R<sup>1</sup>s may be same or different; R<sup>2</sup> represents a hydrogen atom or an straight chain or branched alkyl or aryl group having 1 to 10 carbons which may have a substituent; X represents CO<sub>2</sub>, OSO<sub>3</sub> or SO<sub>3</sub>; Y represents SO<sub>4</sub>, SO<sub>3</sub>, CO<sub>3</sub>, O<sub>2</sub>C-CO<sub>2</sub>, NO<sub>3</sub> or NO<sub>2</sub>; and k is 0 or 1, m is 1 or 2 and n is 1 or 2 in proviso that n=1 requires k=0 and m=1, and n=2 requires k=0 and m=2, or k=1 and m=1.

- 2. The composition for forming porous film according to Claim 1 wherein said siloxane polymer has a weight-average molecular weight of 10,000 to 1,000,000 using polyethylene as a standard.
- 3. A method for forming porous film comprising steps of applying said composition of Claim 1 or 2 on a substrate to form a film and heating the film.
  - 4. A porous film obtainable from said composition of

Claim 1 or 2.

- 5. An interlevel insulator film formable by said composition of Claim 1 or 2.
- 6. A semiconductor device comprising internal porous film which is formable by

applying on a substrate a composition for forming porous film comprising siloxane polymer and one or more quaternary ammonium salts represented by following formula (1) or (2):

$$[(R^1)_4N]^+[R^2X]^-$$
 (1)

$$H_k[(R^1)_4N]_m^+ Y^{n-}$$
 (2)

wherein R<sup>1</sup> independently represents a straight chain or branched alkyl or aryl group having 1 to 10 carbons which may have a substituent and R<sup>1</sup>s may be same or different; R<sup>2</sup> represents a hydrogen atom or an straight chain or branched alkyl or aryl group having 1 to 10 carbons which may have a substituent; X represents CO<sub>2</sub>, OSO<sub>3</sub> or SO<sub>3</sub>; Y represents SO<sub>4</sub>, SO<sub>3</sub>, CO<sub>3</sub>, O<sub>2</sub>C-CO<sub>2</sub>, NO<sub>3</sub> or NO<sub>2</sub>; and k is 0 or 1, m is 1 or 2 and n is 1 or 2 in proviso that n=1 requires k=0 and m=1, and n=2 requires k=0 and m=2, or k=1 and m=1;

and heating.

- 7. The semiconductor device according to Claim 6 wherein said siloxane polymer has a weight-average molecular weight between 10,000 and 1,000,000 using polyethylene as a standard.
  - 8. The semiconductor device according to Claims 6 or 7

wherein said porous film is between metal interconnections in a same layer of multi-level interconnects, or is between upper and lower metal interconnection layers.